

STATE OF IOWA  
PROPERTY ASSESSMENT APPEAL BOARD

**Myron L. Cornelison Trust,**  
Appellant,

**v.**

**City of Davenport Board of Review,**  
Appellee.

**ORDER**

**Docket No. 13-103-0921**  
**Parcel No. A0060-01**

On November 27, 2013, the above-captioned appeal came on for consideration before the Iowa Property Assessment Appeal Board. The appeal was conducted under Iowa Code section 441.37A(2)(a-b) and Iowa Administrative Code rules 701-71.21(1) et al. Appellant Myron L. Cornelison Trust was self-represented and requested its appeal proceed without a hearing. City Attorney Tom Warner represented the Board of Review. The Appeal Board now having examined the entire record and being fully advised, finds:

***Findings of Fact***

The Myron L. Cornelison Trust (Cornelison) is the owner of property located at 2021 N Division Street, Davenport, Iowa. The real estate was classified residential on the January 1, 2013, assessment and valued at \$75,370, allocated as \$27,390 in land value and \$47,980 in improvement value. The property record card indicates the subject is a one-and-a-half story, frame home built in 1900. It has 1026 square feet of above-grade living area and a full, unfinished basement. Additional features include two open porches, a concrete porch, and a 1008 square-foot detached garage built in 1960. The site is 0.314 acres.

On its Board of Review form, Cornelison Trust did not select any protest grounds. Instead, it provided a hand-written statement, which the Board of Review interpreted to be an over assessment

claim under Iowa Code section 441.37(1)(a)(2) according to its meeting minutes. We note Cornelison Trust requested an oral hearing with the Board of Review but failed to appear. As a result, the Board of Review considered its appeal as a non-oral consideration. The record indicates Cornelison Trust did not submit any evidence to the Board of Review. The Board of Review subsequently denied the protest.

Cornelison Trust then appealed to this Board reasserting its claim and asserting the correct value is \$63,250, allocated as \$28,300 in land value and \$34,950 in improvement value.

Cornelison Trust believes the 25% increase in assessed value from the 2012 to 2013 was too much, and the assessment is too high. It describes the subject property as a 100-year-old house with very steep stairs to the second level and basement. With the exception of a furnace that was replaced eight years ago, the subject property has not been updated. Further, Cornelison Trust notes the subject property is on a very busy street and even the alley has heavy traffic due to a new Walgreen's Drug Store located a half block away. It asserts this has lowered the value, but does not provide any evidence of the actual reduction in value. We note the last page of the property record card indicates a 10% economic obsolescence was applied the improvements for its location on Division Street. The first page of the property record card, however shows that 15% economic obsolescence has been applied to the property. Thus, it appears the assessed value takes the subject's location into account. Lastly, Cornelison Trust states the subject property is hard to rent and only receives \$500 per month. The Board of Review asserts this rent is "not reflective of local market rent" but it does not say whether it is above or below market.

On appeal, Cornelison provided ten properties for consideration. It listed the property information as seen in the following chart.

Address	Style	Bedrooms	Year Built	Gas/CA	2012 Total AV	2013 Total AV
Subject	1.5 Sty	3	1900	Gas/No CA	\$60,090	\$75,370
2111 N Division St	2 Sty	2	1889	Gas/CA	\$67,960	\$68,070
2011 Davis St	1 Sty	2	1860	Gas/No CA	\$60,568	\$61,418
2019 Davis St	1.5 Sty	2	1840	Gas/CA	\$69,920	\$69,980
2027 Davis St	1 Sty	2	1934	Gas/No CA	\$71,680	\$70,010
1644 W Lombard St	1 Sty	3	1900	Gas/CA	\$55,680	\$55,980
1654 W Lombard St	1.5 Sty	3	1930	Gas/No CA	\$87,720	\$78,740
1622 Pleasant	1.5 Sty	2	1894	Gas/No CA	\$69,210	\$69,590
2116 Madison	1 Sty	2	1920	Gas/CA	\$85,660	\$78,550
1616 W High	1 Sty	2	1945	Gas/CA	\$72,080	\$72,810
2013 N Division	2 Sty	3	1900	Gas/CA	\$98,110	\$93,870

Cornelison Trust did not offer any explanation regarding the information it submitted about these ten properties. We assume it was meant to demonstrate the subject property's total assessed value increased significantly compared to other properties, which saw minimal increases or even decreases in their assessed values from 2012 to 2013. However, this information is insufficient support for a market value claim as Cornelison Trust did not provide any recent sales information of properties that are similar to the subject.

In a written answer to the appeal, the Board of Review notes Cornelison Trust selected no grounds on its original protest form. It appears to contend this Board should not, therefore, consider any grounds on appeal. As previously noted, Cornelison Trust attached a letter to its petition indicating its belief the property was over assessed, and the Board of Review's minutes indicate it considered the appeal on this ground.

The Board of Review also provided five properties it believes are comparable to the subject property. All of the properties are reported as being located "very near" the subject, and three of them are on the same block. The following chart is a summary of the properties submitted by the Board.

Address	Year Built	Style	Total SF	Sale Price	Sale Date	2013 AV	AV/SF
Subject	1900	1.5 Sty	1026	N/A	N/A	\$75,370	\$73.46
1525 High St	1920	1.5 Sty	1168	\$106,000	Apr-13	\$96,410	\$82.54
2150 W Pleasant	1912	1.5 Sty	1036	\$101,500	May-11	\$98,380	\$94.96
2031 N Division	1900	1.5 Sty	1048	\$81,000	Sep-12	\$80,010	\$76.35
2326 N Division	1927	1 Sty	1020	\$82,300	Apr-13	\$80,380	\$78.80
2103 N Division	1940	1 Sty	1012	\$100,000	May-13	\$97,870	\$96.71

The Board of Review notes that while 2325 N Division Street and 2103 N Division are both listed as one-story properties, they have finished second levels. Further, it notes the assessed value per-square-foot of the subject property is lower than the comparable sales even though the subject has a larger lot than all of the comparable sales. These comparable sales, although not adjusted for differences, suggest the subject property is assessed in line with comparable properties and contradicts Cornelison Trust's claim that its property is over assessed.

### ***Conclusion of Law***

The Appeal Board applied the following law.

The Appeal Board has jurisdiction of this matter under Iowa Code sections 421.1A and 441.37A (2011). This Board is an agency and the provisions of the Administrative Procedure Act apply to it. Iowa Code § 17A.2(1). This appeal is a contested case. § 441.37A(1)(b). The Appeal Board determines anew all questions arising before the Board of Review related to the liability of the property to assessment or the assessed amount. § 441.37A(3)(a). The Appeal Board considers only those grounds presented to or considered by the Board of Review. § 441.37A(1)(b). But new or additional evidence may be introduced. *Id.* The Appeal Board considers the record as a whole and all of the evidence regardless of who introduced it. § 441.37A(3)(a); *see also Hy-vee, Inc. v. Employment Appeal Bd.*, 710 N.W.2d 1, 3 (Iowa 2005). There is no presumption that the assessed value is correct. § 441.37A(3)(a).

In Iowa, property is to be valued at its actual value. Iowa Code § 441.21(1)(a). Actual value is the property's fair and reasonable market value. § 441.21(1)(b). "Market value" essentially is defined as the value established in an arm's-length sale of the property. *Id.* Sale prices of the property or comparable properties in normal transactions are to be considered in arriving at market value. *Id.* If sales are not available, "other factors" may be considered in arriving at market value. § 441.21(2). The assessed value of the property shall be one hundred percent of its actual value. § 441.21(1)(a).

In an appeal alleging the property is assessed for more than the value authorized by law under Iowa Code section 441.37(1)(a)(2), the appellant has a two-fold burden. *Boekeloo v. Bd. of Review of the City of Clinton*, 529 N.W.2d 275, 277 (Iowa 1995). First, the appellant must show that the assessment is excessive. Iowa Code § 441.21(3); *Boekeloo*, 529 N.W.2d at 276-77. Second, the appellant must provide evidence of the property's correct value. *Boekeloo*, 529 N.W.2d at 276-77.

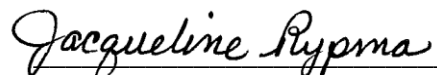
Cornelison Trust provided ten properties for consideration, however there is no evidence to suggest these properties sold recently. Ultimately, Cornelison failed to provide sufficient evidence to support a claim that his property was over-assessed.

THE APPEAL BOARD ORDERS the assessment of the Myron L. Cornelison Trust's property located at 2021 N Division Street, Davenport, Iowa, as set by City of Davenport Board of Review is affirmed.

Dated this 3rd day of January, 2014.



Karen Oberman, Presiding Officer



Jacqueline Rypma, Board Member

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